

APPROPRIATION FOR CONTINGENCIES

GENERAL FUND 100 — 09992
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 1999-00	Budget 2000-01	Department Requested 2001-02	CEO Rec 2001-02	Rec Change %	BOS Adopted 2001-02
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Approp for Conting.	\$ -	\$ 9,196,941	\$ 8,000,000	\$ 8,000,000	-13%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Gross Budget	\$ -	\$ 9,196,941	\$ 8,000,000	\$ 8,000,000	-13%	\$ -
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ -	\$ 9,196,941	\$ 8,000,000	\$ 8,000,000	-13%	\$ -
Less: Revenues	\$(71,710,364)	\$(76,293,737)	\$(82,008,762)	\$(82,008,762)	7%	\$ -
Net County Cost	\$(71,710,364)	\$(67,096,796)	\$(74,008,762)	\$(74,008,762)	10%	\$ -
Alloc. Positions	0	0	0	0	0%	0

Mission and Objectives

This budget unit appropriates funds for unbudgeted emergency, or other unanticipated, but necessary expenses. In the absence of canceling reserves, this budget unit fulfills a second purpose of being a source of funds to offset unanticipated, net revenue shortages—up to the amount of the contingency appropriation—which may occur in the General Fund. During the year, funds may be appropriated from this budget unit only upon a four-fifths vote of the Board of Supervisors.

This budget also contains the estimated general-purpose revenues, such as property and sales taxes that fund the unreimbursed portions of General Fund department appropriations.

Fiscal and Policy Issues

The funds previously provided by the State for local government fiscal relief (\$250 million statewide and \$916,000 for Placer County) have been deleted from this budget based on the Governor's May Revise. Additionally, an estimated \$8 million in motor vehicle license fees (VLF) revenues, which are currently backfilled by the State General Fund, are potentially at risk based on the State's declining budget condition.

Recommended Expenditures

The recommended amount includes several elements. First, the base amount of \$2.567 million—approximately 1.5% of General Fund budgeted expenditures—is for unbudgeted or emergency expenditures or for unanticipated, net revenue shortfalls which may occur in the General Fund during the fiscal year. Second, an additional \$433,000 has been added to the base contingencies for the similar needs of the County's mental health and social services functions previously budgeted in the Mental Health Fund and now included in the General Fund. Next, a total of \$2 million is included for possible increased costs due to utility rate increases (\$1.5 million) and for other possible energy related cost increases or revenue decreases from

State budget reductions (\$500,000). Another \$500,000 is also budgeted here for potential rebudgeted costs from FY 2000-01. Finally, the remaining \$2.5 million may be recommended for Final Budget adjustments to (1) address County spending priorities, (2) fund some or all of the Recommended if Funding is Available (RIFA) list, or (3) for other requests and funding needs which may arise by the time of Final Budget adoption or during the year, including State revenue reductions.

OTHER AGENCIES AND SERVICES

GENERAL FUND 100 — 10070
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 1999-00	Budget 2000-01	Department Requested 2001-02	CEO Rec 2001-02	Rec Change %	BOS Adopted 2001-02
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 1,145,530	\$ 768,689	\$ 681,616	\$ 656,616	-15%	\$ -
Other Charges	\$ 178,252	\$ 511,700	\$ 668,783	\$ 878,065	72%	\$ -
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ 150,000	\$ 709,339	\$ 842,192	\$ 842,192	19%	\$ -
Chgs from Depts	\$ 274,179	\$ 363,745	\$ 330,507	\$ 330,507	-9%	\$ -
Gross Budget	\$ 1,747,961	\$ 2,353,473	\$ 2,523,098	\$ 2,707,380	15%	\$ -
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 1,747,961	\$ 2,353,473	\$ 2,523,098	\$ 2,707,380	15%	\$ -
Less: Revenues	\$ (3,256,704)	\$ (302,500)	\$ (52,500)	\$ (52,500)	-83%	\$ -
Net County Cost	\$ (1,508,743)	\$ 2,050,973	\$ 2,470,598	\$ 2,654,880	29%	\$ -
Alloc. Positions	0	0	0	0	0%	0

Mission and Objectives

This budget unit provides funding for payments to other agencies and funds and to certain contractors for professional and special services rendered to Placer County.

Recommended Expenditures

Preliminary recommended expenditures are for the following agencies and services:

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| 1. Contribution to General Liability Insurance | \$560,169 |
| 2. Contribution to Placer County Redevelopment | 232,300 |
| 3. Loan to Dry Creek Fire CSA 28 Zone 165 - loan | 209,282 |
| 4. Contribution for Open Space Reserves | 200,000 |
| 5. Contribution to Imaging project | 182,025 |
| 5. Professional Services – various | 175,000 |
| 6. Mitigation Contributions and Services | 150,000 |
| 7. Contribution for County Librarian's Salary & Benefits | 128,679 |
| 8. Special Community Contributions -- Projects (Revenue Sharing) | 100,000 |
| 9. Payroll / Personnel System Feasibility Study | 100,000 |
| 10. Sierra-Sacramento Valley Emergency Medical Services | 99,567 |
| 11. Contribution to Flood Control District | 92,562 |
| 12. Placer County Resource Conservation District Services | 72,821 |
| 13. Miscellaneous Agencies, Contributions & Services | 70,841 |
| 14. Placer County Arts Council | 74,000 |
| 15. Tahoe Regional Planning Agency | 39,325 |
| 16. Legislative Advocate (Sacramento) | 34,000 |
| 17. County Fairgrounds Programs | 30,000 |

CEO GENERAL FUND CONTINGENCIES AND CONTRIBUTIONS

18.	Area 4 Agency on Aging	28,208
19.	California State Association of Counties (CSAC)	26,700
20.	Law Enforcement Chaplaincy	25,000
21.	Sierra Planning Organization	16,471
22.	Regional Council of Rural Counties	12,625
23.	Local Chambers – Memberships & Contributions	12,400
24.	Sierra Economic Development District	13,833
25.	Sacramento Area Council of Governments	11,572
26.	American River Authority	10,000
	Total	\$2,707,380

Funding of \$100,000 has been included for professional services to develop information regarding the replacement of the County's payroll and personnel systems and \$182,025 for the imaging project (to be transferred to the Countywide Systems Fund). Also recommended is a \$200,000 contribution to Open Space reserves (Fund 150) and \$209,282 for the Dry Creek Fire CSA 28 Zone 165 loan accounted for in the CSA Revolving Fund. Recommended expenditures have increased primarily due to inclusion of the Open Space reserve contribution and funding for special projects & initiatives.

The \$250,000 previously budgeted here for Board-directed special road and related projects has been transferred to the Contribution for Facilities, Roads and Infrastructure budget (10780).

GOLD COUNTRY ADVERTISING AND PROMOTIONS

WESTERN SLOPE TOT FUND 115 — 10970
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 1999-00	Budget 2000-01	Department Requested 2001-02	CEO Rec 2001-02	Rec Change %	BOS Adopted 2001-02
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 13,497	\$ 149,543	\$ 114,543	\$ 116,991	-22%	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 236,696	\$ 246,345	\$ 195,000	\$ 205,000	-17%	\$ -
Gross Budget	\$ 250,193	\$ 395,888	\$ 309,543	\$ 321,991	-19%	\$ -
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 250,193	\$ 395,888	\$ 309,543	\$ 321,991	-19%	\$ -
Less: Revenues	\$ (222,845)	\$ (191,825)	\$ (201,857)	\$ (214,305)	12%	\$ -
Net County Cost	\$ 27,348	\$ 204,063	\$ 107,686	\$ 107,686	-47%	\$ -
Alloc. Positions	0	0	0	0	0%	0

Mission and Objectives

To encourage tourism and business development of Western Placer County through advertising and promotional activities.

Recommended Expenditures

Recommended expenditures appear to have decreased slightly due to the inclusion of final fund balance carryover in the FY 2000-01 budget. For FY 2001-02, the estimated level of Transient Occupancy Tax (TOT) and interest revenues to be received is \$214,305 along with an estimated fund balance carryover of \$107,686. The Final Budget will be adjusted to reflect actual fund balance available for additional tourism promotions and related activities on the western slope that may be approved by the Board of Supervisors.

Included in the total charges is \$205,000 from the Economic Development budget (11120) for an agreement with the Placer Visitors' Council for western slope visitor promotions. This budget also includes minor costs for accounting, printing services, and \$115,591 in funding for miscellaneous promotional services and activities. During FY 2000-01, and continuing through FY 2001-02, the latter includes the year-long anniversary celebration of Placer County's 150 years of service to its residents and visitors.

TAHOE TRANSIENT OCCUPANCY TAX

TAHOE TRANSIENT OCCUPANCY TAX (TOT) FUND 145 — 10850

Jan M. Christofferson, County Executive Officer

Budget Category	Actual 1999-00	Budget 2000-01	Department Requested 2001-02	CEO Rec 2001-02	Rec Change %	BOS Adopted 2001-02
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 4,575,119	\$ 4,822,273	\$ 3,828,400	\$ 3,828,400	-21%	\$ -
Other Charges	\$ 240,313	\$ 241,000	\$ 41,500	\$ 41,500	-83%	\$ -
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Approp for Conting.	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 895,858	\$ 272,800	\$ 230,100	\$ 230,100	-16%	\$ -
Gross Budget	\$ 5,711,290	\$ 5,336,073	\$ 4,100,000	\$ 4,100,000	-23%	\$ -
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 5,711,290	\$ 5,336,073	\$ 4,100,000	\$ 4,100,000	-23%	\$ -
Less: Revenues	\$ (4,222,710)	\$ (4,011,000)	\$ (4,100,000)	\$ (4,100,000)	2%	\$ -
Net County Cost	\$ 1,488,580	\$ 1,325,073	\$ -	\$ -	-100%	\$ -
Alloc. Positions	0	0	0	0	0%	0

Budget Note

In 1995, the Board of Supervisors approved the formation of the North Lake Tahoe Resort Association and appointed a Board of Directors, comprised of representatives from various North Lake Tahoe tourism related industries, to recommend and oversee funding allocations for the Tahoe community. These include a range of marketing and promotions, visitor services, public improvements and infrastructure projects.

Mission and Objectives

The North Lake Tahoe Resort Association has identified the following objectives:

1. Advertising and Marketing: To encourage tourism and business development of Placer County through promotional activities, including direct advertising, conference marketing, special events, and marketing research and evaluation for the Lake Tahoe area. (\$1,722,000 and 0.00 positions)
2. Visitor Information and Support Services: To encourage tourism and business development of Placer County by providing visitor information, transit and transportation, animal control and sheriff patrol services in the Lake Tahoe area. (\$451,000 and 0.00 positions)
3. Capital Improvements: To encourage tourism and business development of Placer County by providing funds for infrastructure development and public improvements in the Lake Tahoe area. (\$1,927,000 and 0.00 positions)

Recommended Expenditures

The proposed budget has been developed to include the Resort Association's recommendations as well as to comply with a resolution adopted by the Board of Supervisors, which specifies percentage formulas for calculating apportionment of funds and assignment of certain county costs directly related to tourism in the Tahoe area.

Recommended expenditures include funding to the North Lake Tahoe Resort Association for administration of various marketing, visitor services and capital improvement programs. Also included is funding for countywide financial system charges, an annual Resort Association management audit, and a portion of the cost of a professional service contract to conduct TOT records audits.